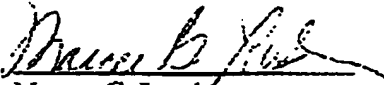


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I hereby certify that this paper (along with any document or fee referred to as being attached or enclosed), consisting of 19 pages, is being sent by facsimile transmission on the date shown below to the Commissioner for Patents, Washington, D.C. 20231, at facsimile number (703) 872-9306.	
4/21/05 Date	 Marcee G. Lundeen

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: THOMAS V. TAYLOR ET AL.	§ § § § § § § § § §	GROUP ART UNIT: 3738 EXAMINER: BRUCE E. SNOW
SERIAL NO.: 10/064,324		
FILED: JULY 2, 2002		
FOR: PERORALLY INSERTABLE/ REMOVABLE ANTI- REFLUX VALVE		

THIRD RESPONSE AFTER FINAL

Atty. Docket No.: TAY-13
Date: April 21, 2005

Commissioner for Patents
Washington, D. C. 20231

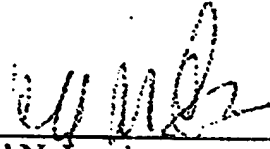
Dear Sir:

Applicant acknowledges receipt of the second Advisory Action dated March 28, 2005, and the courtesy of the telephonic interview extended by Examiner Snow with the undersigned on April 21, 2005, at which agreement

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time for a small entity to deposit account 501285. If the Examiner has any questions or comments regarding this communication, it is urged that the undersigned be contacted to expedite the resolution of this application.

Respectfully submitted,



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